

# ***Sumner County, Kansas***

## **Annual Financial Report**

***December 31, 2016***

### **County Commission**

*Jim Newell*

*Cliff Bales*

*Steve Warner*

### **County Clerk**

*Debra Norris*

### **County Treasurer**

*Dannetta Cook*

### **Independent Auditors**

***Kenneth L Cooper Jr CPA, Chtd.***

**Certified Public Accountants**

*Wellington, Kansas*

# ***Sumner County, Kansas***

*Year Ended December 31, 2016*

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*Year Ended December 31, 2016*

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*Year Ended December 31, 2016*

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**KENNETH L COOPER JR CPA, CHTD**  
***Certified Public Accountant***

**INDEPENDENT AUDITOR'S REPORT**

Sumner County Board of Commissioners  
501 N Washington  
Wellington, Kansas

We have audited the accompanying fund summary statement of receipts, expenditures and unencumbered cash balances, regulatory basis of Sumner County, Kansas, (a Municipality) as of and for the year ended December 31, 2016 and the related notes to the financial statement.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statement, the financial statement is prepared by Sumner County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Sumner County, Kansas as of December 31, 2016, or changes in net position and, when applicable, cash flows thereof for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Sumner County, Kansas as of December 31, 2016, and the aggregate receipts and expenditures for the year ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the 2016 summary statement of receipts, expenditures, and unencumbered cash balances, regulatory basis (basic financial statement) as a whole. The summary of expenditures-actual and budget, regulatory basis; individual fund schedules of receipts and expenditures-actual and budget, regulatory basis; and schedule of summary receipts and disbursements-agency funds, regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for additional analysis and are not a required part of the 2016 basic financial statement; however are required to be presented under the provisions of the *Kansas Municipal Audit Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 basic financial statement. The 2016 information has been subjected to the auditing procedures applied in the audit of the 2016 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2016 basic financial statement or to the 2016 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2015 Actual column presented in the individual fund schedules of receipts and expenditures-actual and budget, regulatory basis (Schedules 2 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2015 basic financial statement upon which we rendered an unqualified opinion dated July 26, 2016. The 2015 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link: <http://da.ks.gov/ar/muniserv/>. Such 2015 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2015 basic financial statement. The 2015 comparative information was subjected to the auditing procedures applied in the audit of the 2015 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2015 basic financial statement or to the 2015 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2015 comparative information is fairly stated in all material respects in relation to the 2015 basic financial statement taken as a whole, on the basis of accounting described in Note 1.

  
Certified Public Accountants  
Wellington, Kansas

July 26, 2017

**Sumner County, Kansas**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
*For the Year Ended December 31, 2016*

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Funds</b>							
<b>Governmental Type Funds</b>							
General	\$ 742,876	\$ 6,500	\$ 8,007,838	\$ 7,988,441	\$ 768,773	\$ 579,107	\$ 1,347,880
<b>Special Purpose Funds:</b>							
Road and Bridge	1,313,654	10,560	3,844,246	4,017,992	1,150,468	277,116	1,427,584
Special Bridge	4,391	-	38,093	36,459	6,025	-	6,025
Special Road and Bridge	342	-	6	-	348	-	348
Agric Complex Bond & Int	58,456	-	10,478	-	68,934	-	68,934
4-H Club	-	-	3,104	3,000	104	-	104
Fair Association Building	219	-	3,647	3,500	366	-	366
County Fair	193	-	4,668	4,500	361	-	361
Health Fund	9,323	-	1,020,458	996,486	33,295	5,063	38,358
Casino Application	57,500	-	-	-	57,500	-	57,500
Soil Conservation	408	-	25,408	25,000	816	-	816
Election Fund	60,546	-	217,022	223,121	54,447	4	54,451
Noxious Weeds	64,199	-	166,142	158,517	71,824	2,915	74,739
Ambulance	3,033	-	680,694	683,500	227	-	227
Employee Benefits	-	-	3,417,763	3,372,348	45,415	-	45,415
County Extension Council	1,054	-	173,123	171,000	3,177	-	3,177
Mental Health	8,993	-	409,354	415,000	3,347	-	3,347
Community College Tuition	32	-	5	-	37	-	37
Appraiser's Cost	12,461	-	434,950	430,841	16,570	1,314	17,884
Futures Unlimited	4,050	-	180,457	183,600	907	-	907
Economic Development	1	-	-	-	1	-	1
Service Program for Elderly	-	-	139,181	137,385	1,796	-	1,796
Tax Sale Foreclosure	30,715	-	45,831	15,975	60,571	-	60,571
Tort Liability	111,297	-	1	12,500	98,798	-	98,798
Special Highway Improvement	331	-	-	-	331	-	331
Futures Unlimited Building	1,293	-	24,592	25,000	885	-	885
Concealed Carry Fees	25,570	-	1,430	18,085	8,915	-	8,915
Special Parks and Recreation	6,058	-	-	2,000	4,058	-	4,058
Special Alcohol Program	189,321	-	98,820	42,800	245,341	-	245,341
Local Environment Protection Grant	6	-	-	-	6	-	6
Community Corrections	29,391	-	214,745	205,019	39,117	1,485	40,602
Work Release	5,304	-	1,940	2,403	4,841	200	5,041
Sanitary Landfill	103,264	-	-	1,025	102,239	-	102,239
Capital Improvement	70,538	-	25,689	17,850	78,377	-	78,377
Sheriff Asset Forfeiture	4,438	-	4,318	-	8,756	-	8,756
Federal Equitable Sharing	75,685	6,074	115,069	563	196,265	24	196,289
2010 911 Wire Line	183,633	9,509	173,372	133,775	232,739	14,631	247,370
CDBG Grant	-	-	51,959	51,959	-	-	-
Sex Offender Fee	17,215	-	6,840	18,106	5,949	-	5,949
Inmate Phone System	75,147	-	45,167	33,080	87,234	2,120	89,354
Equipment Reserve	1,568,363	-	157,000	70,070	1,655,293	11,944	1,667,237
County Cemetery	122,418	-	12,138	2,531	132,025	281	132,306
DARE Program	5,216	-	-	1,000	4,216	-	4,216
Juvenile Justice	19,922	-	193,582	193,553	19,951	1,525	21,476

**Sumner County, Kansas**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
*For the Year Ended December 31, 2016*

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
EMA/CERT	334	-	-	-	334	-	334
County Attorney - Asset Forfeiture	4,066	-	10	-	4,076	-	4,076
War Memorial	300	-	-	-	300	-	300
Local Emergency Planning	8	-	-	-	8	-	8
Neighborhood Revitalization	58,036	-	550,458	608,494	-	-	-
Special Emergency Response Team	12,705	-	21,745	19,854	14,596	15,417	30,013
Donations for Drug Dog	1	-	-	-	1	-	1
Register of Deeds Technology	113,791	-	31,560	5,187	140,164	-	140,164
Sales Tax Purpose-Health Care	323,880	-	1,317,317	1,628,294	12,903	-	12,903
Clerk Technology	7,483	-	7,890	-	15,373	-	15,373
Treasurer Technology	7,484	-	7,890	-	15,374	-	15,374
Bio-Terrorism Grant	40,373	-	14,334	26,281	28,426	7	28,433
Pan Flu Grant	9,958	-	-	-	9,958	-	9,958
Cities Readiness Grant	10,492	-	644	8,067	3,069	-	3,069
CRI Regional Grant	-	-	29,174	28,267	907	246	1,153
SCMR Regional PHEP Grant	-	-	8,263	2,514	5,749	1,161	6,910
Auto License Fee	39,671	-	202,335	233,014	8,992	-	8,992
Contingent At Risk	1,216,361	-	487,684	-	1,704,045	-	1,704,045
<b>Bond and Interest Funds:</b>							
Bond and Interest	35,500	-	1,456,917	1,421,091	71,326	-	71,326
Slate Valley Sewer	16,529	-	16,631	13,748	19,412	-	19,412
Greenfield Improvement District B&I	-	-	12,500	12,931	(431)	-	(431)
<b>Capital Project Funds:</b>							
Road Bond Series 2014-1	541,094	-	-	-	541,094	-	541,094
Greenfield Improvement District	898	-	-	-	898	-	898
<b>Business Funds:</b>							
Self-Insured Medical Plan	413,361	-	2,343,055	2,466,951	289,465	-	289,465
<b>Trust Funds:</b>							
Prosecuting Attorney Trainee	53,183	-	7,773	6,402	54,554	-	54,554
<b>Total Reporting Entity (excluding Agency Funds)</b>	<u>\$ 7,892,364</u>	<u>\$ 32,643</u>	<u>\$ 26,465,310</u>	<u>\$ 26,179,079</u>	<u>\$ 8,211,239</u>	<u>\$ 914,560</u>	<u>\$ 9,125,799</u>



**Sumner County, Kansas**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
*For the Year Ended December 31, 2016*

Composition of Cash Balance:

Cash in checking account:

Impact Bank, Wellington, KS	Major checking	\$ 50,689
Impact Bank, Wellington, KS	Slate Valley	19,413
Impact Bank, Wellington, KS	Special Auto checking	92,878
Bank of Commerce, Wellington, KS	FEMA	342
Impact Bank, Wellington, KS	EFT account	1,691
Impact Bank, Wellington, KS	Peck Improvement	38,784
Panhandle Federal Credit Union, Wellington, KS	Credit Union for VISA	6
Bank of Commerce, Wellington, KS	District Court	33,600
Bank of Commerce, Wellington, KS	Law Library	67,780
Bank of Commerce, Wellington, KS	Sheriff's Inmate & Commissary	19,853

Cash in savings account:

Impact Bank, Wellington, KS	4,134,437
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Cash in certificates of deposit

Security State Bank, Wellington, KS	-
Impact Bank, Wellington, KS	5,800,000
Valley State Bank, Belle Plaine, KS	1,500,000
Bank of Commerce, Wellington, KS	Law Library 19,718

Cash items

Cash on hand	7,513
Returned checks held for collection	4,814

Other cash

Funds held by Self-Insured Medical Plan administrator	289,466
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Investments

State of Kansas Municipal Investment Pool	21,127,413
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Unreconciled difference

(11,599)

Total Cash and investments

33,196,798

Agency Funds per Statement 3

(24,070,999)

Total Reporting Entity (Excluding Agency Funds)

\$ 9,125,799

***Sumner County, Kansas***  
**Notes to Financial Statement**  
*December 31, 2016*

**1. Summary of Significant Accounting Policies**

**A. Municipal Financial Reporting Entity**

Sumner County, Kansas (the “County”) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents only the County with no related municipal entities.

**B. Regulatory Basis Fund Types**

General Fund--the chief operating fund of the County. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund—used to account for the proceeds of specific tax levies and other specific receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.)

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

**C. Basis of Accounting**

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

# ***Sumner County, Kansas***

## **Notes to Financial Statement**

*December 31, 2016*

### **1. Summary of Significant Accounting Policies (continued)**

#### **D. Property taxes**

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

Recognized state shared taxes represent payments received during the current fiscal period. State statutes specify distribution dates for such shared taxes. For revenue recognition purposes, amounts collected and held by the State on behalf of the County at year-end are not due and receivable until the ensuing year.

Federal and State grant aid and unrestricted aid is reported as revenue in the fiscal year the entitlement is received.

#### **E. Reimbursements**

Reimbursed expenditures have been shown as a reduction of total expenditures in several funds for the purposes of budget comparisons, otherwise they are shown as revenue. Reimbursed expenditures as defined by K.S.A 79-2934 are reimbursements during the current year of expenditures also made during the current year. They are recorded as an expenditure in the reimbursing fund and a revenue in the reimbursed fund.

#### **F. Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was one such budget amendment for 2016 which amended the budget for eight funds.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

# ***Sumner County, Kansas***

## **Notes to Financial Statement**

*December 31, 2016*

### **1. Summary of Significant Accounting Policies (continued)**

#### **F. Budgetary Information (continued)**

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitments, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and certain special purpose funds. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

### **2. Stewardship, Compliance and Accountability**

#### **A. Compliance With Finance-Related Legal and Contractual Provisions**

##### **Expenditures in Excess of Budgeted Amount**

K.S.A 79-2935 provides that expenditures, including encumbrances of any lawfully budgeted fund should not exceed the adopted budget of expenditures. During 2016, expenditures exceeded budget in the General Fund by \$192,851, in the Tax Sale Foreclosure Fund by \$15,975, in the Concealed Carry Fees Fund by \$12,085, in the Sales Tax Revenue – Health Care Fund by \$18,246 and in the Prosecuting Attorney Trainee Fund by \$402.

#### **B. Deficit Cash/Unencumbered Cash for Individual Funds**

K.S.A. 10-1113 requires that no indebtedness be created in a fund in excess of the available monies in that fund. The Greenfield Improvement District Bond & Interest fund has a negative unencumbered cash balance of \$431. These bonds are paid by special assessments which were not fully collected in 2016.

**Sumner County, Kansas**  
**Notes to Financial Statement**  
December 31, 2016

**3. Deposits and Investments**

As of December 31, 2016, the County had the following investments and maturities:

<u>Security Description</u>	<u>Fair Value</u>	<u>Investment Maturities (in years)</u>		<u>Rating U.S.</u>
		<u>Less than 1</u>	<u>1 to 5</u>	
Kansas Municipal Investment Pool	\$21,127,413	\$21,127,413		S&P AA+/S1+

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no investment policy that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; US government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The rating of the County's investments is noted above.

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's investments as of December 31, 2016 in the amount of \$21,129,470 are all invested in the Kansas Municipal Investment Pool.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County did not designate any peak periods in 2016. All deposits were legally secured at December 31, 2016.

At December 31, 2016, the County's carrying amount of deposits was \$11,747,751 and the bank balance was \$13,064,727. The bank balance was held by four banks and the self-insured health plan's third party administrator (TPA), resulting in a concentration of credit risk. As of 12/31/16, the balance held by the TPA in their bank account was \$289,466. The County has no assurance that this amount is secured by FDIC coverage or collateral. Of the bank balance, \$289,466 was held by the TPA, \$837,845 was covered by federal depository insurance and \$12,226,882 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2016 the County had invested \$21,127,413 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

**Sumner County, Kansas**  
**Notes to Financial Statement**  
*December 31, 2016*

**4. Long-term debt**

Changes in long-term liabilities for the County for the year ended December 31, 2016 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Issue Date</u>	<u>Original Amount</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<b>General Obligation Bonds</b>									
2014 Series 1 - Clearwater, Oliver, Anson Roads	2%-4%	6/1/2014	11,640,000	10/1/2028	11,150,000	-	665,000	10,485,000	379,550
2015 Series 1 - Greenfield	3.25%	6/16/2015	146,000	10/1/2030	146,000	-	7,000	139,000	5,931
					<u>11,296,000</u>	<u>-</u>	<u>672,000</u>	<u>10,624,000</u>	<u>385,481</u>
<b>KDHE - Slate Valley Sewer</b>									
State of Kansas Water Pollution Control Revolving Loan Fund	2.71%	4/27/2004	216,300	3/1/2026	119,422	-	9,975	109,447	2,877
								Service fee	292
<b>KS Department of Transportation - Belle Plaine Road</b>									
	3.80%	2/28/2006	3,229,890	8/1/2017	544,959	-	355,832	189,127	19,346
								Service fee	1,362
<b>Capital Leases</b>									
4 Caterpillar Motor Graders	3.00%	6/22/2011	496,491	6/22/2016	470,888	-	470,888	-	9,493
24 Copiers - Delage Landen	3.90%	3/14/2012	218,999	6/14/2017	67,205	-	44,366	22,839	1,834
1 Copier - Delage Landen	Unavailable	5/17/2012	5,100	5/17/2017	1,823	-	1,084	739	-
4 Caterpillar Motor Graders	2.20%	1/15/2016	882,960	1/15/2021	-	882,960	62,577	820,383	19,425
1 Gradall Excavator	2.60%	2/12/2016	324,727	2/12/2021	-	324,727	61,630	263,097	8,508
					<u>539,916</u>	<u>1,207,687</u>	<u>640,545</u>	<u>1,107,058</u>	<u>39,260</u>
Total Reporting Entity					<u>12,500,297</u>	<u>1,207,687</u>	<u>1,678,352</u>	<u>12,029,632</u>	<u>446,964</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022-2026</u>	<u>2027-2030</u>	<u>Total</u>
<b>Principal</b>								
GO Bond 2014 Series 1	695,000	725,000	755,000	780,000	815,000	4,600,000	2,115,000	10,485,000
GO Bond 2015 Series 1	8,000	8,000	9,000	9,000	9,000	50,000	46,000	139,000
KDHE - Slate Valley Sewer	10,248	10,527	10,815	11,110	11,413	55,335	-	109,447
KS DOT - Belle Plaine Road	189,127	-	-	-	-	-	-	189,127
Capital Leases	23,578	127,199	130,263	133,402	692,616	-	-	1,107,058
Total Principal	<u>925,953</u>	<u>870,726</u>	<u>905,078</u>	<u>933,512</u>	<u>1,528,029</u>	<u>4,705,335</u>	<u>2,161,000</u>	<u>12,029,632</u>
<b>Interest &amp; Service Fees</b>								
GO Bond 2014 Series 1	366,250	352,350	330,600	307,950	284,550	981,100	127,800	2,750,600
GO Bond 2015 Series 1	4,518	4,258	3,998	3,705	3,413	12,480	3,803	36,173
KDHE - Slate Valley Sewer	2,897	2,617	2,330	2,035	1,732	3,816	-	15,428
KS DOT - Belle Plaine Road	7,187	-	-	-	-	-	-	7,187
Capital Leases	261	24,942	21,878	18,739	15,525	-	-	81,344
Total Interest	<u>381,112</u>	<u>384,167</u>	<u>358,805</u>	<u>332,429</u>	<u>305,219</u>	<u>997,396</u>	<u>131,603</u>	<u>2,890,731</u>
Total Principal and Interest	<u>1,307,065</u>	<u>1,254,893</u>	<u>1,263,883</u>	<u>1,265,941</u>	<u>1,833,248</u>	<u>5,702,731</u>	<u>2,292,603</u>	<u>14,920,363</u>

***Sumner County, Kansas***  
**Notes to Financial Statement**  
*December 31, 2016*

**5. Commitments**

**A. Financing Commitment**

The County has entered into a loan agreement with the Kansas Department of Health and Environment in the amount of \$216,300 to provide financing for the Slate Valley Sewer District improvement project. Annual payments of \$13,145 are required to repay the loan that started in 2006 and extends through 2025. An inter-local agreement dated June 21, 2004 between the County, the City of Wellington, Kansas and the Slate Valley Estates Sewer District provides for the required annual payments to be collected from the residents of Slate Valley by the City and distributed to the County for the repayment of the loan.

**B. Nursing Home Lease**

The County had a lease agreement with Wellington Leasehold LLC, dba Deseret Nursing and Rehabilitation providing for leasing of the nursing home facility owned by Sumner County for an annual rental of \$1.00 per year. The term of the agreement is for thirty (30) years beginning on January 1, 2010 during which time the lessee has agreed to make approximately \$2,000,000 of improvements to the facility. The lessee is responsible for all maintenance, insurance, property taxes, utilities and damages with respect to the facility. This lease was reassigned to Mission Health as of March 9, 2015.

**6. Capital project funds**

The Special Improvements Fund is used to account for small project costs not directly attributable to another fund. Major capital projects are accounted for within their own fund. Since these funds are not required to be budgeted, expenditures are limited on a project-by-project basis to an amount authorized by resolution. During 2016, the following projects were completed or underway:

<u>Project</u>	<u>Project Authorization</u>	<u>Project to Date Expenditures</u>	<u>Dec. 31, 2016 Status</u>
2014 Road Project	12,500,000	12,193,281	Inactive

**7. Claims and Judgments**

The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

The County is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2015 to 2016 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the County is a party to various claims, self-insurance claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

***Sumner County, Kansas***  
**Notes to Financial Statement**  
*December 31, 2016*

**8. Interfund transfers and other interfund activity**

The following is a schedule of interfund operating transfers made in 2016:

<u>From:</u>	<u>To:</u>	<u>Regulatory Authority</u>	<u>Amount:</u>
General	Equipment Reserve	K.S.A. 19-119	\$ 119,000
Election	Equipment Reserve	K.S.A. 19-119	30,000
Noxious Weed	Equipment Reserve	K.S.A. 19-119	8,000
Special Auto	General	K.S.A. 8-145	39,671
Oil & Gas Valuation Depletion	General	K.S.A. 19-271	184,900
			<u>\$ 381,571</u>

**9. Other Long-Term Obligations from Operations**

**A. Post-Employment Health Care Benefits**

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. For all years prior to 2016, each retiree paid the full amount of the applicable premium. The indirect subsidy due to the retiree's higher age has not been computed, nor has any liability been recognized. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage.

Beginning in 2016, the County began paying 75% of the cost of maintaining a retiring employee's current level of health insurance until the employee reaches age 65, subject to certain qualifications.

**B. Compensated absences**

Vacation leave is earned beginning with the first pay period for full-time employees. Vacation accrues at a rate of 3.75-6.5 hours per pay period depending upon length of service. Vacation may be accumulated year to year up to a maximum of 18-27 days depending upon length of service. No employee may choose to receive pay instead of vacation. Any employee who retires, resigns, discharged for unsatisfactory performance or is laid off will receive pay for the unused vacation earned. Sick pay for full-time employees accumulates at a rate of 3.75 hours per paycheck and accumulates to 400 hours; however, accumulated sick pay is forfeited upon termination.



**Sumner County, Kansas**  
**Notes to Financial Statement**  
December 31, 2016

**10. Defined Benefit Pension Plan**

General Information about the Pension Plan

*Plan description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 79-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate through March 31, 2016 with a 0% Moratorium until June 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 9.48% for KPERS and 21.36% for KP&F for the fiscal year ended December 31, 2015. Contributions to the pension plan from the County were \$579,164 for KPERS and \$215,969 for KP&F for the year ended December 31, 2016, and \$644,637 for KPERS and \$229,225 for KP&F for the year ended December 31, 2015.

Net Pension Liability

At December 31, 2016, Sumner County's proportionate share of the collective net pension liability reported by KPERS was \$5,398,607 and \$1,939,425 by KP&F for a total of \$7,338,032. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. Sumner County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup with KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

***Sumner County, Kansas***  
**Notes to Financial Statement**  
*December 31, 2016*

**11. Self-Insured Medical Plan**

In July 2014, the County began a self-insurance medical plan by contracting with a third party administrator. The County purchases commercial stop-loss insurance for claims in excess of specified amounts and pays all claims below these amounts from its self-insurance fund. Payments are made from the Employee Benefit Fund and county employees to the third party administrator, who pays fixed costs and claims. The County has included the transactions paid through, and the cash held by, the third party administrator in this financial statement. Prior to July 1, 2016 the dental and vision employee coverage was obtained by purchasing a group indemnity policy. Beginning July 1, 2016, the County began its own self-insured dental plan, administered by a separate third party administrator in which the administrator pays the claims and the County reimburses the administrator each month.

**12. Contingencies**

Grant Program Involvement

The County participates in various federal or state grant programs from year to year on an intermittent basis. The programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Property Tax Appeal Pending

The largest property taxpayer in the county has appealed their property tax valuation for 2012-2017. All of these appeals are pending or under appeal in the appropriate courts. Preliminary decisions in the 2012 through 2015 years have been made, with findings of \$380,299 of property taxes overpaid for 2012, \$2,578,318 overpaid for 2013, \$2,139,047 overpaid for 2014, and \$2,879,228 overpaid for 2015. Of those amounts, approximately \$111,876 in 2012 tax, \$737,016 in 2013 tax, \$609,270 in 2014 tax, and \$828,272 in 2015 tax for a total of \$2,286,434 is attributable to county funds, with the rest allocable to other taxing units. These preliminary decisions have been appealed by both parties. Should the County be required to refund a portion of the property taxes already paid and distributed, the refunded amounts will be withheld from the next tax distribution due to the applicable taxing subdivision, including County tax funds.

While management believes at this time it is not possible to reasonably estimate the amount of refunds that may be due under these actions, management has created a "Contingent At Risk Reserve Fund" to temporarily reserve amounts that could be at risk for future refunds to this taxpayer. This reserve fund was created in 2014 and as of 12-31-2016 \$1,704,045 of county 2012 thru 2015 ad valorem tax receipts were temporarily moved to this reserve from the other county funds. A portion of the 2016 taxes was transferred in June of 2017. This reservation of tax receipts will be moved back to the originating fund when this issue is resolved.

**13. Subsequent Events**

Subsequent events have been evaluated through July 26, 2017 for possible disclosure in the financial statements. This is also the date the financial statements were available to be issued.

**REGULATORY – REQUIRED  
SUPPLEMENTARY INFORMATION**

**Sumner County, Kansas**  
**Summary of Expenditures--Actual and Budget**  
**Regulatory Basis**  
*(Budgeted Funds Only)*  
For the Year Ended December 31, 2015

Schedule 1

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Favorable/ (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 7,782,516	\$ 13,074	\$ 7,795,590	\$ 7,988,441	\$ (192,851)
Special Purpose Funds:					
Road and Bridge	4,432,693	-	4,432,693	4,017,992	414,701
Special Bridge	40,000	-	40,000	36,459	3,541
Special Road & Bridge	169	-	169	-	169
Agric Complex Bond & Int	30,606	-	30,606	-	30,606
4-H Club	3,000	-	3,000	3,000	-
Fair Association Building	3,500	-	3,500	3,500	-
County Fair	4,500	-	4,500	4,500	-
Health Fund	1,028,683	-	1,028,683	996,486	32,197
Soil Conservation	25,000	-	25,000	25,000	-
Election Fund	267,226	-	267,226	223,121	44,105
Noxious Weeds	205,969	-	205,969	158,517	47,452
Ambulance	683,500	-	683,500	683,500	-
Employee Benefits	3,652,480	-	3,652,480	3,372,348	280,132
County Extension Council	171,000	-	171,000	171,000	-
Mental Health	415,000	-	415,000	415,000	-
Community College Tuition	16	-	16	-	16
Appraiser's Cost	436,051	-	436,051	430,841	5,210
Futures Unlimited	183,600	-	183,600	183,600	-
Service Program for Elderly	137,385	-	137,385	137,385	-
Tax Sale Foreclosure	-	-	-	15,975	(15,975)
Tort Liability	64,997	-	64,997	12,500	52,497
Futures Unlimited Building	25,000	-	25,000	25,000	-
Concealed Carry Fees	6,000	-	6,000	18,085	(12,085)
Special Parks and Recreation	5,000	-	5,000	2,000	3,000
Special Alcohol Program	83,335	-	83,335	42,800	40,535
Community Corrections	199,780	14,965	214,745	205,019	9,726
Work Release	20,000	-	20,000	2,403	17,597
Capital Improvement	78,589	-	78,589	17,850	60,739
2010 911 Wire Line	265,000	-	265,000	133,775	131,225
Sex Offender Fee	18,106	-	18,106	18,106	-
Inmate Phone System	60,000	-	60,000	33,080	26,920
County Cemetery	25,000	-	25,000	2,531	22,469
Juvenile Justice	214,243	-	214,243	193,553	20,690
Sales Tax Revenue-Health Care	1,610,048	-	1,610,048	1,628,294	(18,246)
Bio-Terrorism	27,401	-	27,401	26,281	1,120
Cities Readiness Grant	8,067	-	8,067	8,067	-
CRI Regional Grant	22,264	6,003	28,267	28,267	-
SCMR Regional PHEP Grant	1,000	1,514	2,514	2,514	-
Bond and Interest Funds:					
Bond and Interest	1,470,091	-	1,470,091	1,421,091	49,000
Slate Valley Sewer	22,000	-	22,000	13,748	8,252
Greenfield Impr District B & I	12,932	-	12,932	12,931	1
Business Funds					
Self-Insured Medical Plan	2,400,000	120,191	2,520,191	2,466,951	53,240
Trust Funds:					
Prosecuting Attorney Trainee	6,000	-	6,000	6,402	(402)
Total	\$ 26,147,747	\$ 155,747	\$ 26,303,494	\$ 25,187,913	\$ 1,115,581

**Sumner County, Kansas****General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015	Actual	Budget	Favorable
	Actual			(Unfavorable)
<b>Receipts</b>				
Ad valorem tax	\$ 2,544,603	\$ 3,128,212	\$ 2,978,038	\$ 150,174
Contingent at-risk reserve	(107,732)	(144,811)	-	(144,811)
Back tax collections	80,844	70,630	32,246	38,384
Motor vehicle tax	196,064	266,518	259,128	7,390
Interest on delinquent taxes	186,252	155,207	203,000	(47,793)
Recreational vehicle tax	3,761	5,293	4,603	690
Commercial vehicle tax	4,887	7,407	-	7,407
Truck tax	7,513	10,032	12,809	(2,777)
Neighborhood revitalization	(176,268)	(176,147)	(160,000)	(16,147)
Motor vehicle excise tax	46	24	80	(56)
Total taxes	\$ 2,739,970	\$ 3,322,365	\$ 3,329,904	\$ (7,539)
Mineral tax	\$ 56,690	\$ 14,298	\$ 37,000	\$ (22,702)
EMPG/SLA grant	26,148	13,074	-	13,074
Local alcoholic liquor tax	-	-	152	(152)
Total intergovernmental	\$ 82,838	\$ 27,372	\$ 37,152	\$ (9,780)
Planning fees	\$ 105,700	\$ 40,641	\$ 21,000	\$ 19,641
NRP fees	-	94,394	5,800	88,594
Register of Deeds fees	91,014	141,942	52,000	89,942
Sheriff fees	18	15	20	(5)
County attorney diversion fees	14,150	12,725	-	12,725
County attorney copy fees	1,706	1,161	-	1,161
Register of Deeds copy fees	7,572	8,041	-	8,041
Heritage Trust Fund fees	(13,406)	(15,856)	(7,100)	(8,756)
Mortgage registration fees	193,394	814,922	191,000	623,922
Cereal malt beverage licenses	200	200	150	50
Fish and game permits	83	56	75	(19)
Filing fees - Clerk	560	3,562	500	3,062
Court fees	6,762	5,686	4,750	936
Moving permits	4	4	-	4
Treasurer's fees	9,231	12,874	19,000	(6,126)
Fireworks permits	5,500	5,500	5,000	500
Sheriff - inmate housing	1,080,005	1,077,025	800,000	277,025
Total licenses, fees and permits	\$ 1,502,493	\$ 2,202,892	\$ 1,092,195	\$ 1,110,697
Interest on idle funds	\$ 20,744	\$ 38,408	\$ 11,000	\$ 27,408
Casino revenue	\$ 1,838,614	\$ 1,803,040	\$ 1,898,928	\$ (95,888)
Sheriff commissary commission	29,296	27,057	-	27,057
Juvenile supervision	2,823	1,469	900	569
Rental income	50,446	54,144	52,000	2,144
Farm & pasture rent	18,792	10,697	-	10,697
Wind farm in lieu of taxes	-	300,000	250,000	50,000
Oil & gas royalty	427	-	-	-
Sale of property	832	6	-	6
Other income	600	300	16,300	(16,000)
NSF Checks	-	(4,483)	-	(4,483)
Operating transfer from Auto License Fees fund	29,277	39,671	60,000	(20,329)
Transfer from equipment reserve	-	-	267,817	(267,817)
Contingent reserve fund	-	-	75,253	(75,253)
Operating transfer from Oil & Gas Valuation fund	247,290	184,900	184,883	17
Operating transfer from Community College fund	105	-	-	-
Total other	\$ 2,218,502	\$ 2,416,801	\$ 2,806,081	\$ (389,280)
Total receipts	\$ 6,564,547	\$ 8,007,838	\$ 7,276,332	\$ 731,506

**Sumner County, Kansas****General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	(Unfavorable)
<u>Expenditures</u>				
County Commission:				
Personal services	\$ 77,913	\$ 75,027	\$ 75,027	\$ -
Commodities	568	290	500	210
Contractual service	1,205	869	1,450	581
Capital outlay	-	-	-	-
Total County Commission	<u>\$ 79,686</u>	<u>\$ 76,186</u>	<u>\$ 76,977</u>	<u>\$ 791</u>
County Clerk:				
Personal services	\$ 119,375	\$ 117,441	\$ 123,360	\$ 5,919
Commodities	8,013	5,623	6,820	1,197
Contractual service	3,690	4,057	3,800	(257)
Capital outlay	-	-	-	-
Transfer to Equipment Reserve	1,000	1,000	1,000	-
Total County Clerk	<u>\$ 132,078</u>	<u>\$ 128,121</u>	<u>\$ 134,980</u>	<u>\$ 6,859</u>
County Treasurer:				
Personal services	\$ 324,951	\$ 318,580	\$ 325,603	\$ 7,023
Commodities	7,722	6,454	7,900	1,446
Contractual service	6,112	3,220	22,400	19,180
Capital outlay	-	-	-	-
Reimbursements	(150,922)	(174,082)	(142,168)	31,914
Total County Treasurer	<u>\$ 187,863</u>	<u>\$ 154,172</u>	<u>\$ 213,735</u>	<u>\$ 59,563</u>
County Attorney:				
Personal services	\$ 307,492	\$ 285,451	\$ 318,984	\$ 33,533
Commodities	6,378	6,883	6,000	(883)
Contractual service	42,637	38,076	47,500	9,424
Capital outlay	-	-	-	-
Transfer to Equipment Reserve	-	2,000	2,000	-
Reimbursements	-	-	(200)	(200)
Total County Attorney	<u>\$ 356,507</u>	<u>\$ 332,410</u>	<u>\$ 374,284</u>	<u>\$ 41,874</u>
Register of Deeds:				
Personal services	\$ 91,276	\$ 92,800	\$ 94,863	\$ 2,063
Commodities	14,224	14,142	13,150	(992)
Contractual service	1,834	1,719	2,800	1,081
Capital outlay	2,000	-	-	-
Reimbursements	-	-	(4,000)	(4,000)
Total Register of Deeds	<u>\$ 109,334</u>	<u>\$ 108,661</u>	<u>\$ 106,813</u>	<u>\$ (1,848)</u>

**Sumner County, Kansas****General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Expenditures (continued)</u>				
Sheriff:				
Personal services - Sheriff/Jail	\$ 2,212,911	\$ 2,177,948	\$ 2,454,429	\$ 276,481
Commodities	360,220	350,422	416,261	65,839
Contractual service	102,465	69,659	75,800	6,141
Capital outlay	330,341	650,469	302,000	(348,469)
Other jail expenses	480,286	534,412	520,640	(13,772)
Reimbursements	(32,887)	(29,289)	-	29,289
Juvenile housing	38,400	42,780	48,000	5,220
Total Sheriff	<u>\$ 3,491,736</u>	<u>\$ 3,796,401</u>	<u>\$ 3,817,130</u>	<u>\$ 20,729</u>
Unified Court:				
Commodities	\$ 77,123	\$ 82,551	\$ 27,500	\$ (55,051)
Contractual service	364,882	373,484	426,500	53,016
Capital outlay	34,759	11,227	5,000	(6,227)
Reimbursements	(93,319)	(65,775)	(50,000)	15,775
Total Unified Court	<u>\$ 383,445</u>	<u>\$ 401,487</u>	<u>\$ 409,000</u>	<u>\$ 7,513</u>
Courthouse - General:				
Commodities	\$ 3,217	\$ 5,848	\$ 6,000	\$ 152
Contractual service	724,622	694,652	608,000	(86,652)
Capital outlay	18,426	16,427	20,000	3,573
Postage	49,924	75,296	90,000	14,704
Insurance reimbursement	(147,318)	(160,106)	(169,000)	(8,894)
Total Courthouse - General	<u>\$ 648,871</u>	<u>\$ 632,117</u>	<u>\$ 555,000</u>	<u>\$ (77,117)</u>
County Counselor:				
Personal services	\$ 123,022	\$ 103,909	\$ 103,909	\$ -
Commodities	-	-	100	100
Contractual service	1,769	1,894	1,800	(94)
Capital outlay	-	-	-	-
Total County Counselor	<u>\$ 124,791</u>	<u>\$ 105,803</u>	<u>\$ 105,809</u>	<u>\$ 6</u>
Planning:				
Personal services	\$ 125,549	\$ 124,297	\$ 125,384	\$ 1,087
Commodities	4,214	3,777	8,800	5,023
Contractual service	53,628	34,052	21,300	(12,752)
Capital outlay	-	-	-	-
Transfer to Equipment Reserve	7,000	7,000	7,000	-
Reimbursements	(2,323)	(1,308)	-	1,308
Total Register of Deeds	<u>\$ 188,068</u>	<u>\$ 167,818</u>	<u>\$ 162,484</u>	<u>\$ (5,334)</u>

**Sumner County, Kansas****General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2016**(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)*

	2015 <u>Actual</u>	2016		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<b>Expenditures (continued)</b>				
Juvenile Court Program:				
Contractual service	\$ 9,643	\$ 9,643	\$ -	\$ (9,643)
Total Juvenile Court Program	<u>\$ 9,643</u>	<u>\$ 9,643</u>	<u>\$ -</u>	<u>\$ (9,643)</u>
Emergency Preparedness:				
Personal services	\$ 88,788	\$ 87,265	\$ 87,289	\$ 24
Commodities	3,574	3,257	7,000	3,743
Contractual service	21,488	21,060	26,100	5,040
Capital outlay	-	-	-	-
Transfer to Equipment Reserve	-	10,000	10,000	-
Reimbursements	(1,007)	(1,290)	(10,000)	(8,710)
Total Emergency Preparedness	<u>\$ 112,843</u>	<u>\$ 120,292</u>	<u>\$ 120,389</u>	<u>\$ 97</u>
Raymond Frye Complex:				
Contractual service	\$ 18,451	\$ 22,865	\$ 31,000	\$ 8,135
Capital outlay	-	10,700	12,000	1,300
Reimbursements	-	-	-	-
Total Raymond Frye Complex	<u>\$ 18,451</u>	<u>\$ 33,565</u>	<u>\$ 43,000</u>	<u>\$ 9,435</u>
Information Services:				
Personal services	\$ 86,167	\$ 84,079	\$ 85,574	\$ 1,495
Commodities	2,641	1,455	3,050	1,595
Contractual service	189,678	222,039	243,440	21,401
Capital outlay	20,961	45,962	84,500	38,538
Transfer to Equipment Reserve	127,000	66,000	13,000	(53,000)
Reimbursements	(3,404)	(1,530)	-	1,530
Total Information Services	<u>\$ 423,043</u>	<u>\$ 418,005</u>	<u>\$ 429,564</u>	<u>\$ 11,559</u>
Maintenance:				
Personal services	\$ 168,420	\$ 165,997	\$ 168,426	\$ 2,429
Commodities	7,703	7,688	12,500	4,812
Contractual service	1,644	305	5,000	4,695
Capital outlay	2,000	2,000	4,000	2,000
Total Maintenance	<u>\$ 179,767</u>	<u>\$ 175,990</u>	<u>\$ 189,926</u>	<u>\$ 13,936</u>
Economic Development:				
Utilities	\$ 2,650	\$ 4,112	\$ 4,000	\$ (112)
Rent	7,488	7,488	7,488	-
Appropriation	115,110	58,000	58,512	512
Reimbursements	(1,400)	-	-	-
Total Economic Development	<u>\$ 123,848</u>	<u>\$ 69,600</u>	<u>\$ 70,000</u>	<u>\$ 400</u>



**Sumner County, Kansas****General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2016**(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)*

Expenditures (continued)	2015 <u>Actual</u>	2016		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Coroner:				
Contractual service	\$ 52,118	\$ 45,485	\$ 67,500	\$ 22,015
Reimbursements	(32,628)	(29,810)	(37,500)	(7,690)
Total Coroner	<u>\$ 19,490</u>	<u>\$ 15,675</u>	<u>\$ 30,000</u>	<u>\$ 14,325</u>
Geographical Information:				
Personal services	\$ 34,841	\$ 34,746	\$ 35,140	\$ 394
Commodities	885	485	1,600	1,115
Contractual service	13,560	22,560	23,100	540
Capital outlay	-	-	-	-
Transfer to Equip Reserve	16,300	8,000	8,000	-
Reimbursements	(730)	(1,406)	-	1,406
Total Emergency Preparedness	<u>\$ 64,856</u>	<u>\$ 64,385</u>	<u>\$ 67,840</u>	<u>\$ 3,455</u>
CASA	<u>\$ 21,500</u>	<u>\$ 22,000</u>	<u>\$ 22,000</u>	<u>\$ -</u>
911 System:				
Personal services	\$ 651,412	\$ 628,607	\$ 666,020	\$ 37,413
Commodities	7,929	8,111	10,750	2,639
Contractual service	13,148	21,912	49,600	27,688
Capital outlay	-	4,468	6,565	2,097
Transfer to Equip Reserve	-	25,000	-	(25,000)
Total 911 System	<u>\$ 672,489</u>	<u>\$ 688,098</u>	<u>\$ 732,935</u>	<u>\$ 44,837</u>
Tax Sale:				
Commodities	\$ -	\$ -	\$ -	\$ -
Contractual service	30,973	36,271	17,000	(19,271)
Reimbursements	-	-	-	-
Total Tax Sale	<u>\$ 30,973</u>	<u>\$ 36,271</u>	<u>\$ 17,000</u>	<u>\$ (19,271)</u>
Jail Maintenance:				
Personal services	\$ -	\$ -	\$ 2,000	\$ 2,000
Commodities	8,287	4,518	13,500	8,982
Contractual service	27,212	53,163	28,000	(25,163)
Capital outlay	4,675	502	5,500	4,998
Total Jail Maintenance	<u>\$ 40,174</u>	<u>\$ 58,183</u>	<u>\$ 49,000</u>	<u>\$ (9,183)</u>

**Sumner County, Kansas****General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2016**(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)*

<u>Expenditures (continued)</u>	2015 <u>Actual</u>	2016		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Other:				
Other	\$ 155	\$ 300	\$ -	\$ (300)
Reimbursement to Employee Benefit fund	264,466	322,000	-	(322,000)
Public Transportation	18,500	18,500	18,500	-
Miscellaneous	11,238	20,126	19,150	(976)
Reimbursements	(1,897)	(681)	-	681
Appropriation to other County fund	2,261	-	-	-
Cemetery	12,268	13,313	17,000	3,687
Total Other	<u>\$ 306,991</u>	<u>\$ 373,558</u>	<u>\$ 54,650</u>	<u>\$ (318,908)</u>
 Total Expenditures	 \$ 7,726,447	 \$ 7,988,441	 \$ 7,782,516	 \$ (205,925)
 Adjustment for qualifying budget credit	 -	 -	 13,074	 13,074
 Total expenditures, adjusted	 <u>\$ 7,726,447</u>	 <u>\$ 7,988,441</u>	 <u>\$ 7,795,590</u>	 <u>\$ (192,851)</u>
 Receipts Over (Under) Expenditures	 \$ (1,161,900)	 \$ 19,397		
 Unencumbered Cash, Beginning	 1,904,776	 742,876		
 Prior Year Cancelled Encumbrances	 -	 6,500		
 Equity Fund Transfer	 -	 -		
 Unencumbered Cash, Ending	 <u>\$ 742,876</u>	 <u>\$ 768,773</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Road and Bridge**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes:				
Ad valorem tax	\$ 1,740,447	\$ 2,298,195	\$ 2,187,752	\$ 110,443
Less Contingent at-risk reserve	(73,671)	(106,379)	-	(106,379)
Delinquent tax	83,510	64,997	49,998	14,999
Motor vehicle tax	437,309	193,478	177,208	16,270
Recreational vehicle tax	8,374	3,782	3,148	634
Commercial vehicle tax	10,854	5,065	-	5,065
16/20M truck tax	19,049	22,281	8,759	13,522
Intergovernmental:				
County Highway Fund	840,955	828,273	915,784	(87,511)
State grant	1,174,760	530,254	-	530,254
Other Road and Bridge collections	35,035	4,300	-	4,300
Total receipts	<u>\$ 4,276,622</u>	<u>\$ 3,844,246</u>	<u>\$ 3,342,649</u>	<u>\$ 501,597</u>
<b><u>Expenditures</u></b>				
Public Works:				
Personal services	\$ 1,614,381	\$ 1,601,410	\$ 1,628,054	\$ 26,644
Commodities	1,395,817	1,299,014	1,709,836	410,822
Contractual	73,012	79,805	82,750	2,945
Capital Outlay	-	338,853	265,867	(72,986)
Reimbursements	(29,382)	(49,643)	-	49,643
Projects	2,106,558	478,767	476,400	(2,367)
Insurance	139,000	139,000	139,000	-
Employee benefits	130,786	130,786	130,786	-
Total expenditures	<u>\$ 5,430,172</u>	<u>\$ 4,017,992</u>	<u>\$ 4,432,693</u>	<u>\$ 414,701</u>
Receipts Over (Under) Expenditures	\$ (1,153,550)	\$ (173,746)		
Unencumbered Cash, Beginning	2,466,493	1,313,654		
Prior Year Cancelled Encumbrances	<u>711</u>	<u>10,560</u>		
Unencumbered Cash, Ending	<u>\$ 1,313,654</u>	<u>\$ 1,150,468</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Special Bridge**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes:				
Ad valorem tax	\$ 35,048	\$ 34,779	\$ 33,178	\$ 1,601
Less Contingent at-risk reserve	(1,484)	(1,609)	-	(1,609)
Delinquent tax	947	877	710	167
Motor vehicle tax	3,470	3,697	3,573	124
Recreational vehicle tax	66	73	63	10
Commercial vehicle tax	85	102	-	102
16/20M truck tax	217	174	177	(3)
Total receipts	<u>38,349</u>	<u>38,093</u>	<u>37,701</u>	<u>392</u>
<b><u>Expenditures</u></b>				
Public Works:				
Commodities	\$ 38,401	\$ 36,459	\$ 40,000	\$ 3,541
Receipts Over (Under) Expenditures	\$ (52)	\$ 1,634		
Unencumbered Cash, Beginning	4,443	4,391		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 4,391</u>	<u>\$ 6,025</u>		

*Exempt from budget law per K.S.A. 68-141g and K.S.A. 68-1135, but was included in 2016 budget.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Special Road and Bridge**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		
	2015			Variance
	<u>Actual</u>	<u>Actual</u>	Budget	Favorable (Unfavorable)
<u>Receipts</u>				
Taxes	\$ 1	\$ 6	\$ -	\$ 6
<u>Expenditures</u>				
Public Works:				
Road and Bridge expenditures	\$ -	\$ -	\$ 169	\$ 169
Total expenditures	\$ -	\$ -	\$ 169	\$ 169
Receipts Over (Under) Expenditures	\$ 1	\$ 6		
Unencumbered Cash, Beginning	341	342		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 342</u>	<u>\$ 348</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Agricultural Complex Bond & Interest**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		
	2015			Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u> <u>(Unfavorable)</u>
<u>Receipts</u>				
Other revenue:				
Rent	\$ 10,478	\$ 10,478	\$ 30,606	\$ (20,128)
<u>Expenditures</u>				
Contractual	\$ -	\$ -	\$ 30,606	\$ 30,606
Operating transfers out	-	-	-	-
Total expenditures	\$ -	\$ -	\$ 30,606	\$ 30,606
Receipts Over (Under) Expenditures	\$ 10,478	\$ 10,478		
Unencumbered Cash, Beginning	47,978	58,456		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 58,456	\$ 68,934		

*Exempt from budget law per K.S.A. 68-141g and K.S.A. 68-1135, but was included in 2015 budget.*

**Sumner County, Kansas****Special Purpose Fund****4-H Club****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes				
Ad valorem tax	\$ 2,749	\$ 2,858	\$ 2,702	\$ 156
Less Contingent at-risk reserve	(117)	(132)	-	(132)
Delinquent tax	66	61	-	61
Motor vehicle tax	264	290	279	11
Recreational vehicle tax	5	6	5	1
Commercial vehicle tax	6	8	-	8
16/20M truck tax	18	13	14	(1)
Appropriation from general fund	3	-	-	-
Total receipts	<u>\$ 2,994</u>	<u>\$ 3,104</u>	<u>\$ 3,000</u>	<u>\$ 104</u>
<b><u>Expenditures</u></b>				
Culture and Recreation:				
Appropriation	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (6)	\$ 104		
Unencumbered Cash, Beginning	6	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 104</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Fair Association Building**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes:				
Ad valorem tax	\$ 3,436	\$ 3,335	\$ 3,129	\$ 206
Less Contingent at-risk reserve	(145)	(154)	-	(154)
Delinquent tax	78	76	-	76
Motor vehicle tax	265	360	339	21
Recreational vehicle tax	5	7	6	1
Commercial vehicle tax	6	10	-	10
16/20M truck tax	19	13	17	(4)
Total receipts	<u>\$ 3,664</u>	<u>\$ 3,647</u>	<u>\$ 3,491</u>	<u>\$ 156</u>
<b><u>Expenditures</u></b>				
Culture and Recreation:				
Appropriation	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 164	\$ 147		
Unencumbered Cash, Beginning	55	219		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 219</u>	<u>\$ 366</u>		



**Sumner County, Kansas**  
**Special Purpose Fund**  
**County Fair**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes:				
Ad valorem tax	\$ 4,123	\$ 4,288	\$ 4,021	\$ 267
Less Contingent at-risk reserve	(175)	(198)	-	(198)
Delinquent tax	111	102	-	102
Motor vehicle tax	407	435	419	16
Recreational vehicle tax	8	9	7	2
Commercial vehicle tax	10	12	-	12
16/20M truck tax	25	20	21	(1)
Appropriation from general fund	-	-	-	-
Total receipts	<u>\$ 4,509</u>	<u>\$ 4,668</u>	<u>\$ 4,468</u>	<u>\$ 200</u>
<b><u>Expenditures</u></b>				
Culture and Recreation:				
Appropriation	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ -</u>
Total expenditures	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ 9	\$ 168		
Unencumbered Cash, Beginning	184	193		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 193</u>	<u>\$ 361</u>		

**Sumner County, Kansas****Special Purpose Fund****Health****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes - delinquent tax collection	\$ 751	\$ 53	\$ -	\$ 53
Other:				
Charges for services	630,700	686,364	675,529	10,835
Donations	505	441	-	441
Local sales tax appropriation	328,194	333,600	333,600	-
Total receipts	<u>\$ 960,150</u>	<u>\$ 1,020,458</u>	<u>\$ 1,009,129</u>	<u>\$ 11,329</u>
<b><u>Expenditures</u></b>				
Health:				
Personal services	\$ 699,601	\$ 715,359	\$ 775,203	\$ 59,844
Commodities	92,789	98,971	76,550	(22,421)
Contractual	149,929	182,045	164,930	(17,115)
Capital Outlay	1,038	110	12,000	11,890
Transfer to Equipment Reserve	30,000	-	-	-
Total expenditures	<u>\$ 973,357</u>	<u>\$ 996,486</u>	<u>\$ 1,028,683</u>	<u>\$ 32,197</u>
Receipts Over (Under) Expenditures	\$ (13,207)	\$ 23,972		
Unencumbered Cash, Beginning	22,530	9,323		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 9,323</u>	<u>\$ 33,295</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Casino Application**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Casino application fees & reimbursements	\$ -	\$ -
<u>Expenditures</u>		
Culture and Recreation:		
Reimbursement to general fund	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	57,500	57,500
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 57,500</u>	<u>\$ 57,500</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Soil Conservation**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes:				
Ad valorem tax	\$ 22,449	\$ 23,344	\$ 22,147	\$ 1,197
Less Contingent at-risk reserve	(950)	(1,080)	-	(1,080)
Delinquent tax	596	553	412	141
Motor vehicle tax	2,203	2,368	2,287	81
Recreational vehicle tax	42	47	41	6
Commercial vehicle tax	54	65	-	65
16/20M truck tax	139	111	113	(2)
Appropriation from general fund	452	-	-	-
Total receipts	<u>\$ 24,985</u>	<u>\$ 25,408</u>	<u>\$ 25,000</u>	<u>\$ 408</u>
<b><u>Expenditures</u></b>				
Public Works:				
Appropriation	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (15)	\$ 408		
Unencumbered Cash, Beginning	423	408		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 408</u>	<u>\$ 816</u>		

**Sumner County, Kansas****Special Purpose Fund****Election****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis**

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes:				
Ad valorem tax	\$ 196,084	\$ 198,663	\$ 188,974	\$ 9,689
Less Contingent at-risk reserve	(8,302)	(9,195)	-	(9,195)
Delinquent tax	4,272	4,359	3,524	835
Motor vehicle tax	15,239	20,541	19,957	584
Recreational vehicle tax	292	408	355	53
Commercial vehicle tax	377	571	-	571
16/20M truck tax	700	775	986	(211)
Transfer from Equipment Reserve	-	-	18,846	(18,846)
Funds from equipment sale	-	900	-	900
Total receipts	<u>\$ 208,662</u>	<u>\$ 217,022</u>	<u>\$ 232,642</u>	<u>\$ (15,620)</u>
<b><u>Expenditures</u></b>				
General Government:				
Personal services	\$ 104,245	\$ 114,033	\$ 119,644	\$ 5,611
Commodities	8,060	11,016	13,000	1,984
Contractual	50,681	68,167	71,082	2,915
Capital outlay	-	-	33,500	33,500
Reimbursements	(3,330)	(95)	-	95
Other financing uses:				
Operating transfer to Equipment Reserve	30,000	30,000	30,000	-
Total expenditures	<u>\$ 189,656</u>	<u>\$ 223,121</u>	<u>\$ 267,226</u>	<u>\$ 44,105</u>
Receipts Over (Under) Expenditures	\$ 19,006	\$ (6,099)		
Unencumbered Cash, Beginning	41,540	60,546		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 60,546</u>	<u>\$ 54,447</u>		

**Sumner County, Kansas****Special Purpose Fund****Noxious Weeds****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes				
Ad valorem tax	\$ 91,401	\$ 97,662	\$ 92,977	\$ 4,685
Less Contingent at-risk reserve	(3,870)	(4,520)	-	(4,520)
Delinquent tax	2,556	2,311	1,086	1,225
Motor vehicle tax	10,616	9,699	9,299	400
Recreational vehicle tax	202	192	165	27
Commercial vehicle tax	259	266	-	266
16/20M truck tax	679	532	460	72
Transfers from other accounts	-	-	13,337	(13,337)
Sale of chemicals	62,068	60,000	60,000	-
Total receipts	<u>\$ 163,911</u>	<u>\$ 166,142</u>	<u>\$ 177,324</u>	<u>\$ (11,182)</u>
<b><u>Expenditures</u></b>				
Public Works:				
Personal services	\$ 82,585	\$ 82,286	\$ 94,069	\$ 11,783
Commodities	77,083	63,102	94,800	31,698
Contractual	6,182	6,514	9,100	2,586
Capital Outlay	-	-	-	-
Reimbursements	(1,286)	(1,385)	-	1,385
Other financing uses:				
Operating transfers to Equipment Reserve	8,000	8,000	8,000	-
Total expenditures	<u>\$ 172,564</u>	<u>\$ 158,517</u>	<u>\$ 205,969</u>	<u>\$ 47,452</u>
Receipts Over (Under) Expenditures	\$ (8,653)	\$ 7,625		
Unencumbered Cash, Beginning	72,852	64,199		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 64,199</u>	<u>\$ 71,824</u>		

**Sumner County, Kansas****Special Purpose Fund****Ambulance****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes - delinquent tax collection	\$ 3,074	\$ 227	\$ -	\$ 227
Local sales tax appropriation	623,784	680,467	662,221	18,246
Total receipts	<u>\$ 626,858</u>	<u>\$ 680,694</u>	<u>\$ 662,221</u>	<u>\$ 18,473</u>
<b><u>Expenditures</u></b>				
Health:				
Ambulance subsidy	\$ 677,233	\$ 683,500	\$ 683,500	\$ -
Reimbursement	-	-	-	-
Total expenditures	<u>\$ 677,233</u>	<u>\$ 683,500</u>	<u>\$ 683,500</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (50,375)	\$ (2,806)		
Unencumbered Cash, Beginning	53,408	3,033		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 3,033</u>	<u>\$ 227</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Employee Benefits**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes				
Ad valorem tax	\$ 3,029,037	\$ 2,679,916	\$ 2,550,381	\$ 129,535
Less Contingent at-risk reserve	(128,254)	(124,018)	-	(124,018)
Delinquent tax	69,539	69,078	42,167	26,911
Motor vehicle tax	192,980	315,481	308,494	6,987
Recreational vehicle tax	3,644	6,274	5,480	794
Commercial vehicle tax	4,590	8,818	-	8,818
16/20M truck tax	18,724	9,428	15,249	(5,821)
Reimbursement from General fund	264,466	322,000	-	322,000
Reimbursement from Road & Bridge fund	130,786	130,786	180,926	(50,140)
Total receipts	<u>\$ 3,585,512</u>	<u>\$ 3,417,763</u>	<u>\$ 3,102,697</u>	<u>\$ 315,066</u>
<b><u>Expenditures</u></b>				
General Government:				
Social Security	\$ 548,828	\$ 542,854	\$ 518,971	\$ (23,883)
Unemployment	34,696	6,845	33,769	26,924
Retirement	618,455	555,858	571,906	16,048
Health insurance	2,545,338	2,288,644	2,400,000	111,356
Kansas police and fire retirement	228,765	215,969	204,930	(11,039)
Life insurance	4,925	5,368	5,350	(18)
Reimbursements	(528)	(251,873)	(85,830)	166,043
Other	7,573	8,683	3,384	(5,299)
Total expenditures	<u>\$ 3,988,052</u>	<u>\$ 3,372,348</u>	<u>\$ 3,652,480</u>	<u>\$ 280,132</u>
Receipts Over (Under) Expenditures	\$ (402,540)	\$ 45,415		
Unencumbered Cash, Beginning	402,540	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 45,415</u>		



**Sumner County, Kansas**  
**Special Purpose Fund**  
**County Extension Council**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes				
Ad valorem tax	\$ 155,996	\$ 158,883	\$ 151,154	\$ 7,729
Less Contingent at-risk reserve	(6,605)	(7,354)	-	(7,354)
Delinquent tax	3,892	3,701	2,900	801
Motor vehicle tax	14,082	16,407	15,879	528
Recreational vehicle tax	268	325	282	43
Commercial vehicle tax	344	454	-	454
16/20M truck tax	889	707	785	(78)
Reimbursement from general fund	-	-	-	-
Total receipts	<u>\$ 168,866</u>	<u>\$ 173,123</u>	<u>\$ 171,000</u>	<u>\$ 2,123</u>
<b><u>Expenditures</u></b>				
General Government:				
Appropriation	<u>\$ 167,812</u>	<u>\$ 171,000</u>	<u>\$ 171,000</u>	<u>\$ -</u>
Total expenditures	<u>\$ 167,812</u>	<u>\$ 171,000</u>	<u>\$ 171,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 1,054	\$ 2,123		
Unencumbered Cash, Beginning	-	1,054		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 1,054</u>	<u>\$ 3,177</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Mental Health**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes - delinquent tax collection	\$ 1,395	\$ 106	\$ -	\$ 106
Local sales tax appropriation	<u>415,000</u>	<u>409,248</u>	<u>409,248</u>	<u>-</u>
Total receipts	<u>\$ 416,395</u>	<u>\$ 409,354</u>	<u>\$ 409,248</u>	<u>\$ 106</u>
<b><u>Expenditures</u></b>				
Health:				
Appropriation	\$ 415,000	\$ 415,000	\$ 415,000	\$ -
Health insurance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 415,000</u>	<u>\$ 415,000</u>	<u>\$ 415,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 1,395	\$ (5,646)		
Unencumbered Cash, Beginning	7,598	8,993		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 8,993</u>	<u>\$ 3,347</u>		

*Exempt from budget law per A.G.O.77-9 and 78-258.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Community College Tuition**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 16	\$ 5	\$ -	\$ 5
<u>Expenditures</u>				
General Government:				
Transfer to general fund	\$ 105	\$ -	\$ 16	\$ 16
	<u>\$ 105</u>	<u>\$ -</u>	<u>\$ 16</u>	<u>\$ 16</u>
Receipts Over (Under) Expenditures	\$ (89)	\$ 5		
Unencumbered Cash, Beginning	121	32		
Prior Year Cancelled Encumbrances	-	-		
Equity transfer to general fund	-	-		
Unencumbered Cash, Ending	<u>\$ 32</u>	<u>\$ 37</u>		

*Exempt from budget law per K.S.A. 71-301(a).*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Appraiser's Cost**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes				
Ad valorem tax	\$ 340,628	\$ 404,887	\$ 385,321	\$ 19,566
Less Contingent at-risk reserve	(14,422)	(18,742)	-	(18,742)
Delinquent tax	9,304	8,677	6,274	2,403
Motor vehicle tax	33,433	35,922	34,689	1,233
Recreational vehicle tax	637	712	616	96
Commercial vehicle tax	816	992	-	992
16/20M truck tax	2,173	1,675	1,715	(40)
Reimbursement	1,417	828	-	828
Total receipts	<u>\$ 373,986</u>	<u>\$ 434,950</u>	<u>\$ 428,615</u>	<u>\$ 6,335</u>
<b><u>Expenditures</u></b>				
General Government:				
Personal services	\$ 330,447	\$ 319,403	\$ 322,525	\$ 3,122
Commodities	24,142	34,588	29,300	(5,288)
Contractual	55,533	76,850	80,100	3,250
Capital Outlay	-	-	4,126	4,126
Reimbursement	(452)	-	-	-
Other financing uses:				
Operating transfer to Equipment Reserve	165	-	-	-
Total expenditures	<u>\$ 409,835</u>	<u>\$ 430,841</u>	<u>\$ 436,051</u>	<u>\$ 5,210</u>
Receipts Over (Under) Expenditures	\$ (35,849)	\$ 4,109		
Unencumbered Cash, Beginning	48,310	12,461		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 12,461</u>	<u>\$ 16,570</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Future's Unlimited**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**  
*For the Year Ended December 31, 2016*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes	\$ 845	\$ 62	\$ -	\$ 62
Local sales tax appropriation	<u>183,600</u>	<u>180,395</u>	<u>180,395</u>	<u>-</u>
Total receipts	<u>\$ 184,445</u>	<u>\$ 180,457</u>	<u>\$ 180,395</u>	<u>\$ 62</u>
<b><u>Expenditures</u></b>				
Health:				
Appropriation	<u>\$ 183,600</u>	<u>\$ 183,600</u>	<u>\$ 183,600</u>	<u>\$ -</u>
Total expenditures	<u>\$ 183,600</u>	<u>\$ 183,600</u>	<u>\$ 183,600</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 845	\$ (3,143)		
Unencumbered Cash, Beginning	3,205	4,050		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 4,050</u>	<u>\$ 907</u>		

***Sumner County, Kansas***  
**Special Purpose Fund**  
**Economic Development**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<u>Receipts</u>		
Taxes	\$ -	\$ -
<u>Expenditures</u>		
Economic Development:		
Miscellaneous	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	1	1
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 1</u>	<u>\$ 1</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Service Program for Elderly**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes				
Ad valorem tax	\$ 119,574	\$ 128,624	\$ 122,531	\$ 6,093
Less Contingent at-risk reserve	(5,063)	(5,953)	-	(5,953)
Delinquent tax	2,811	2,752	1,850	902
Motor vehicle tax	11,263	12,594	12,186	408
Recreational vehicle tax	215	250	216	34
Commercial vehicle tax	276	348	-	348
16/20M truck tax	690	566	602	(36)
Appropriation from general fund	1,806	-	-	-
Total receipts	<u>\$ 131,572</u>	<u>\$ 139,181</u>	<u>\$ 137,385</u>	<u>\$ 1,796</u>
<b><u>Expenditures</u></b>				
General Government:				
Appropriation	<u>\$ 132,122</u>	<u>\$ 137,385</u>	<u>\$ 137,385</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (550)	\$ 1,796		
Unencumbered Cash, Beginning	550	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 1,796</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Tax Sale Foreclosure**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		<u>2016</u>		Variance
	<u>2015</u>	<u>Actual</u>	<u>Budget</u>	Favorable
<u>Receipts</u>	<u>Actual</u>			<u>(Unfavorable)</u>
Other revenue:				
Tax sale fees	\$ 30,715	\$ 45,831	\$ -	\$ 45,831
<u>Expenditures</u>				
Capital outlay				
Contractual	\$ -	\$ 15,975	\$ -	\$ (15,975)
Receipts Over (Under) Expenditures	\$ 30,715	\$ 29,856		
Unencumbered Cash, Beginning	-	30,715		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 30,715	\$ 60,571		



**Sumner County, Kansas**  
**Special Purpose Fund**  
**Tort Liability**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**  
*For the Year Ended December 31, 2016*  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 11	\$ 1	\$ -	\$ 1
<u>Expenditures</u>				
General Government:				
Contractual Services	\$ 20,000	\$ 12,500	\$ 64,997	\$ 52,497
Receipts Over (Under) Expenditures	\$ (19,989)	\$ (12,499)		
Unencumbered Cash, Beginning	131,286	111,297		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 111,297	\$ 98,798		

*Exempt from budget law per K.S.A. 75-6110.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Special Highway Improvement**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
KDOT loan	\$ -	\$ -
Other	-	-
Total receipts	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>		
Capital Outlay:		
Miscellaneous	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	331	331
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 331</u></u>	<u><u>\$ 331</u></u>

*Exempt from budget law per K.S.A. 68-590.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Future's Unlimited Building**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes - delinquent tax collection	\$ 112	\$ 8	\$ -	\$ 8
Local sales tax appropriation	25,000	24,584	24,584	-
Total receipts	<u>\$ 25,112</u>	<u>\$ 24,592</u>	<u>\$ 24,584</u>	<u>\$ 8</u>
<b><u>Expenditures</u></b>				
Health:				
Appropriation	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 112	\$ (408)		
Unencumbered Cash, Beginning	1,181	1,293		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 1,293</u>	<u>\$ 885</u>		

**Sumner County, Kansas****Special Purpose Fund****Concealed Carry Fees****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Other revenue:				
Fees	\$ 1,820	\$ 1,430	\$ 6,000	\$ (4,570)
<u>Expenditures</u>				
Public Safety:				
Contractual	\$ -	\$ 18,085	\$ 6,000	\$ (12,085)
Total expenditures	\$ -	\$ 18,085	\$ 6,000	\$ (12,085)
Receipts Over (Under) Expenditures	\$ 1,820	\$ (16,655)		
Unencumbered Cash, Beginning	23,750	25,570		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 25,570	\$ 8,915		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Special Parks and Recreation**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Liquor tax revenue	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>				
Culture and Recreation:				
Miscellaneous	\$ -	\$ 2,000	\$ 5,000	\$ 3,000
Receipts Over (Under) Expenditures	\$ -	\$ (2,000)		
Unencumbered Cash, Beginning	6,058	6,058		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 6,058	\$ 4,058		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Special Alcohol Program**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Liquor tax revenue	\$ 95,568	\$ 98,820	\$ 83,335	\$ 15,485
<u>Expenditures</u>				
Health:				
Appropriation	\$ 53,200	\$ 42,800	\$ 83,335	\$ 40,535
Receipts Over (Under) Expenditures	\$ 42,368	\$ 56,020		
Unencumbered Cash, Beginning	146,353	189,321		
Prior Year Cancelled Encumbrances	<u>600</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 189,321</u>	<u>\$ 245,341</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Local Environment Protection Grant**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<b><u>Receipts</u></b>		
Intergovernmental:		
State aid	\$ -	\$ -
<b><u>Expenditures</u></b>		
General Government:		
Personal services	\$ -	\$ -
Commodities	-	-
Contractual services	-	-
Capital outlay	-	-
Reimbursements	(6)	-
Total expenditures	<u>\$ (6)</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 6	\$ -
Unencumbered Cash, Beginning	-	6
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 6</u>	<u>\$ 6</u>

*Exempt from budget law per K.S.A. 12-16,111.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Community Corrections**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Intergovernmental				
State aid	\$ 197,017	\$ 214,745	\$ 199,780	\$ 14,965
Other revenue	-	-	-	-
Total receipts	<u>\$ 197,017</u>	<u>\$ 214,745</u>	<u>\$ 199,780</u>	<u>\$ 14,965</u>
<b><u>Expenditures</u></b>				
General Government:				
Personal services	\$ 170,457	\$ 174,050	\$ 168,708	\$ (5,342)
Commodities	3,025	2,873	2,005	(868)
Contractual	18,361	28,096	29,067	971
Capital Outlay	-	-	-	-
Reimbursements	(1,073)	-	-	-
Total expenditures	<u>\$ 190,770</u>	<u>\$ 205,019</u>	<u>\$ 199,780</u>	<u>\$ (5,239)</u>
Adjustment for qualifying budget credit	-	-	14,965	14,965
Total expenditures, adjusted	<u>\$ 190,770</u>	<u>\$ 205,019</u>	<u>\$ 214,745</u>	<u>\$ 9,726</u>
Receipts Over (Under) Expenditures	\$ 6,247	\$ 9,726		
Unencumbered Cash, Beginning	23,144	29,391		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 29,391</u>	<u>\$ 39,117</u>		



**Sumner County, Kansas****Special Purpose Fund****Work Release****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Other revenue:				
Collections	\$ 2,660	\$ 1,940	\$ 20,000	\$ (18,060)
	<u>\$ 2,660</u>	<u>\$ 1,940</u>	<u>\$ 20,000</u>	<u>\$ (18,060)</u>
<b><u>Expenditures</u></b>				
Public Safety:				
Program expenditures	\$ 2,665	\$ 2,403	\$ 20,000	\$ 17,597
Reimbursements	-	-	-	-
Total expenditures	<u>\$ 2,665</u>	<u>\$ 2,403</u>	<u>\$ 20,000</u>	<u>\$ 17,597</u>
Receipts Over (Under) Expenditures	\$ (5)	\$ (463)		
Unencumbered Cash, Beginning	5,309	5,304		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 5,304</u>	<u>\$ 4,841</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Sanitary Landfill Capital Outlay**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<b><u>Receipts</u></b>		
Other revenue:		
Fees	\$ 34	\$ -
Total receipts	<u>\$ 34</u>	<u>\$ -</u>
<b><u>Expenditures</u></b>		
Public Works:		
Commodities	\$ -	\$ -
Capital outlay	1,042	1,025
Transfer to general fund	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 1,042</u>	<u>\$ 1,025</u>
Receipts Over (Under) Expenditures	\$ (1,008)	\$ (1,025)
Unencumbered Cash, Beginning	104,272	103,264
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 103,264</u>	<u>\$ 102,239</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Capital Improvement**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**  
*For the Year Ended December 31, 2016*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes				
Ad valorem tax	\$ -	\$ 26,171	\$ 25,000	\$ 1,171
Less Contingent at-risk reserve	-	(1,213)	-	(1,213)
Less NR Refunds	-	(439)	-	(439)
Delinquent tax	1,125	1,170	-	1,170
Motor vehicle tax	371	-	-	-
Recreational vehicle tax	5	-	-	-
16/20M truck tax	492	-	-	-
Other:				
Operating transfer from Equipment Reserve	59,303	-	-	-
Total receipts	<u>\$ 61,296</u>	<u>\$ 25,689</u>	<u>\$ 25,000</u>	<u>\$ 689</u>
<b><u>Expenditures</u></b>				
Capital Outlay:				
Capital outlay	\$ 58,871	\$ 17,850	\$ 78,589	\$ 60,739
Transfer to Equipment Reserve	-	-	-	-
	<u>\$ 58,871</u>	<u>\$ 17,850</u>	<u>\$ 78,589</u>	<u>\$ 60,739</u>
Receipts Over (Under) Expenditures	\$ 2,425	\$ 7,839		
Unencumbered Cash, Beginning	68,113	70,538		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 70,538</u>	<u>\$ 78,377</u>		

*Not subject to budget law per K.S.A. 19-120.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Sheriff Asset Forfeiture**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<b><u>Receipts</u></b>		
Drug tax	\$ 12	\$ 65
Forfeitures	-	4,253
Total receipts	<u>\$ 12</u>	<u>\$ 4,318</u>
 <b><u>Expenditures</u></b>		
Public Safety:		
Commodities	<u>\$ 5,999</u>	<u>\$ -</u>
 Receipts Over (Under) Expenditures	\$ (5,987)	\$ 4,318
 Unencumbered Cash, Beginning	10,425	4,438
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ 4,438</u>	<u>\$ 8,756</u>

*Exempt from budget law per K.S.A. 60-4117.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Federal Equitable Sharing**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Dept of Justice receipts	\$ 80,856	\$ 115,069
Total revenue	<u>\$ 80,856</u>	<u>\$ 115,069</u>
 <u>Expenditures</u>		
General Government:		
Contractual	\$ 125,662	\$ 563
Total expenditures	<u>\$ 125,662</u>	<u>\$ 563</u>
 Receipts Over (Under) Expenditures	\$ (44,806)	\$ 114,506
 Unencumbered Cash, Beginning	120,491	75,685
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>6,074</u>
 Unencumbered Cash, Ending	<u>\$ 75,685</u>	<u>\$ 196,265</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**2010 911 Wire Line Fund**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Other revenue:				
911 System fees	\$ 142,007	\$ 155,840	141,000	14,840
Reimbursements	-	17,532	\$ 80,000	\$ (62,468)
Total receipts	<u>\$ 142,007</u>	<u>\$ 173,372</u>	<u>\$ 221,000</u>	<u>\$ (47,628)</u>
<b><u>Expenditures</u></b>				
Public Safety:				
Contractual	\$ 99,001	\$ 90,056	\$ 165,000	\$ 74,944
Capital outlay	56,301	43,719	50,000	6,281
Reimbursements	(8)	-	-	-
Operating Transfer to Equipment Reserve	50,000	-	50,000	50,000
Total expenditures	<u>\$ 205,294</u>	<u>\$ 133,775</u>	<u>\$ 265,000</u>	<u>\$ 131,225</u>
Receipts Over (Under) Expenditures	\$ (63,287)	\$ 39,597		
Unencumbered Cash, Beginning	246,920	183,633		
Prior Year Cancelled Encumbrances	-	9,509		
Unencumbered Cash, Ending	<u>\$ 183,633</u>	<u>\$ 232,739</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**CDBG Grant**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
State grant	\$ 277,230	\$ 51,959
 <u>Expenditures</u>		
Capital outlay:		
Passthrough to Sub-recipient	\$ 277,230	\$ 51,959
 Receipts Over (Under) Expenditures	\$ -	\$ -
 Unencumbered Cash, Beginning	-	-
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Sex Offender Fee**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**  
*For the Year Ended December 31, 2016*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2015		Variance
	2014			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Other revenue:				
Fees	\$ 6,555	\$ 6,840	\$ 14,106	\$ (7,266)
<b><u>Expenditures</u></b>				
Public Safety:				
Commodities	\$ 1,790	\$ 18,106	\$ 18,106	\$ -
	\$ 1,790	\$ 18,106	\$ 18,106	\$ -
Receipts Over (Under) Expenditures	\$ 4,765	\$ (11,266)		
Unencumbered Cash, Beginning	12,450	17,215		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 17,215	\$ 5,949		



**Sumner County, Kansas**  
**Special Purpose Fund**  
**Inmate Phone System**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Other revenue:				
Collections	\$ 49,550	\$ 45,167	\$ 60,000	\$ (14,833)
<b><u>Expenditures</u></b>				
Public Safety:				
Communication equipment	\$ 19,916	\$ 33,080	\$ 60,000	\$ 26,920
Reimbursements	-	-	-	-
Total expenditures	\$ 19,916	\$ 33,080	\$ 60,000	\$ 26,920
Receipts Over (Under) Expenditures	\$ 29,634	\$ 12,087		
Unencumbered Cash, Beginning	45,513	75,147		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 75,147	\$ 87,234		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Equipment Reserve**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<b><u>Receipts</u></b>		
Other financing sources:		
Operating transfer from County Attorney	\$ -	\$ 2,000
Operating transfer from Planning & Zoning	7,000	7,000
Operating transfer from Information Technology	143,300	66,000
Operating transfer from Appraiser	165	-
Operating transfer from Emergency Mgmt	-	10,000
Operating transfer from Election	30,000	30,000
Operating transfer from Public Health	30,000	-
Operating transfer from Noxious Weed	8,000	8,000
Operating transfer from County Clerk	1,000	1,000
Operating transfer from 911 Emergency Phone Sys	50,000	25,000
Operating transfer from GIS	-	8,000
Total receipts	<u>\$ 269,465</u>	<u>\$ 157,000</u>
<b><u>Expenditures</u></b>		
Capital Outlay:		
Capital outlay	\$ 20,326	\$ 70,070
Operating transfers out:		
Transfer to Capital Improvement Fund	<u>59,303</u>	<u>-</u>
Total expenditures	<u>\$ 79,629</u>	<u>\$ 70,070</u>
Receipts Over (Under) Expenditures	\$ 189,836	\$ 86,930
Unencumbered Cash, Beginning	1,378,527	1,568,363
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 1,568,363</u>	<u>\$ 1,655,293</u>

*Not subject to budget law per K.S.A. 19-119.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**County Cemetery**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**  
*For the Year Ended December 31, 2016*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Fees collected and sales	\$ 12,312	\$ 12,138	\$ 12,000	\$ 138
<u>Expenditures</u>				
General Government:				
Contractual services	\$ 3,300	\$ 2,531	\$ -	\$ (2,531)
Capital outlay	7,800	-	25,000	25,000
Total expenditures	\$ 11,100	\$ 2,531	\$ 25,000	\$ 22,469
Receipts Over (Under) Expenditures	\$ 1,212	\$ 9,607		
Unencumbered Cash, Beginning	121,206	122,418		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 122,418	\$ 132,025		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**DARE Program**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Appropriation from Special Alcohol	\$            -	\$            -
<u>Expenditures</u>		
Public Safety:		
Program expenditures	\$        1,000	\$        1,000
Receipts Over (Under) Expenditures	\$        (1,000)	\$        (1,000)
Unencumbered Cash, Beginning	6,216	5,216
Prior Year Cancelled Encumbrances	_____ -	_____ -
Unencumbered Cash, Ending	<u>\$        5,216</u>	<u>\$        4,216</u>

**Sumner County, Kansas****Special Purpose Fund****Juvenile Justice****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Intergovernmental				
Grant	\$ 194,942	\$ 193,582	\$ 214,243	\$ (20,661)
<b><u>Expenditures</u></b>				
General Government:				
Personal services	\$ 179,591	\$ 170,414	\$ 188,566	\$ 18,152
Commodities	1,495	2,046	2,951	905
Contractual	19,334	19,957	22,726	2,769
Capital outlay	-	-	-	-
Reimbursements	1,491	1,136	-	(1,136)
Total expenditures	<u>\$ 201,911</u>	<u>\$ 193,553</u>	<u>\$ 214,243</u>	<u>\$ 20,690</u>
Receipts Over (Under) Expenditures	\$ (6,969)	\$ 29		
Unencumbered Cash, Beginning	26,891	19,922		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 19,922</u>	<u>\$ 19,951</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**EMA/Cert**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
Federal program	\$ -	\$ -
State program	-	-
Miscellaneous revenue	-	-
Total receipts	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>		
General Government:		
Grant expenditures	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	334	334
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 334</u>	<u>\$ 334</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**County Attorney - Asset Forfeiture**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Administration fee	\$       50	\$       10
 <u>Expenditures</u>		
General Government		
Capital outlay	\$       -	\$       -
Reimbursements	<u>          -</u>	<u>          -</u>
Total expenditures	<u>\$       -</u>	<u>\$       -</u>
 Receipts Over (Under) Expenditures	 \$       50	 \$       10
 Unencumbered Cash, Beginning	 4,016	 4,066
 Prior Year Cancelled Encumbrances	 <u>          -</u>	 <u>          -</u>
 Unencumbered Cash, Ending	 <u>\$    4,066</u>	 <u>\$    4,076</u>

*Exempt from budget law per K.S.A. 60-4117.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**War Memorial**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<u>Receipts</u>		
Miscellaneous	\$ -	\$ -
<u>Expenditures</u>		
Culture and Recreation:		
Miscellaneous	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	300	300
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 300</u>	<u>\$ 300</u>



**Sumner County, Kansas**  
**Special Purpose Fund**  
**Local Emergency Planning**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees	\$ -	\$ -
<u>Expenditures</u>		
Public Safety:		
Miscellaneous	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	8	8
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 8</u>	<u>\$ 8</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Neighborhood Revitalization**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Property tax withheld from taxing districts	\$ 516,155	\$ 516,607
Fees collected	<u>33,017</u>	<u>33,851</u>
Total receipts	<u>\$ 549,172</u>	<u>\$ 550,458</u>
<u>Expenditures</u>		
General Government:		
Taxes refunded	\$ 515,979	\$ 511,958
Administrative expenses	1,492	2,142
Appropriation to other funds	<u>-</u>	<u>94,394</u>
Total expenditures	<u>\$ 517,471</u>	<u>\$ 608,494</u>
Receipts Over (Under) Expenditures	\$ 31,701	\$ (58,036)
Unencumbered Cash, Beginning	26,335	58,036
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 58,036</u>	<u>\$ -</u>

*Exempt from budget law per K.S.A. 12-17,118*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Special Emergency Response Team**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees collected	\$ 14,785	\$ 21,745
 <u>Expenditures</u>		
General Government:		
Miscellaneous	\$ 13,168	\$ 19,854
 Receipts Over (Under) Expenditures	\$ 1,617	\$ 1,891
 Unencumbered Cash, Beginning	11,088	12,705
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 12,705</u>	<u>\$ 14,596</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Donations for Drug Dog**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<u>Receipts</u>		
Donations	\$ -	\$ -
<u>Expenditures</u>		
Public Safety:		
Commodities	\$ 95	\$ -
Receipts Over (Under) Expenditures	\$ (95)	\$ -
Unencumbered Cash, Beginning	96	1
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 1</u>	<u>\$ 1</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Register of Deeds Technology**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Collections	\$ 29,966	\$ 31,560
 <u>Expenditures</u>		
Capital Outlay:		
Capital outlay	\$ 4,412	\$ 5,187
 Receipts Over (Under) Expenditures	\$ 25,554	\$ 26,373
 Unencumbered Cash, Beginning	88,237	113,791
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 113,791</u>	<u>\$ 140,164</u>

*Exempt from budget law per K.S.A. 28-115a*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Sales Tax Revenue-Health Care**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**  
*For the Year Ended December 31, 2016*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes:				
Local sales tax	\$ 1,426,276	\$ 1,317,317	\$ 1,408,420	\$ (91,103)
Total receipts	<u>\$ 1,426,276</u>	<u>\$ 1,317,317</u>	<u>\$ 1,408,420</u>	<u>\$ (91,103)</u>
<b><u>Expenditures</u></b>				
Local sales tax appropriation to Ambulance	\$ 623,784	\$ 680,467	\$ 662,221	\$ (18,246)
Local sales tax appropriation to Health	328,194	333,600	333,600	-
Local sales tax appropriation to Mental Health	415,000	409,248	409,248	-
Local sales tax appropriation to Futures Unlimited	183,600	180,395	180,395	-
Local sales tax appropriation to Futures Unl. Bldg	25,000	24,584	24,584	-
Local sales tax appropriation to Sumner Reg Med Ctr	100,000	-	-	-
Total expenditures	<u>\$ 1,675,578</u>	<u>\$ 1,628,294</u>	<u>\$ 1,610,048</u>	<u>\$ (18,246)</u>
Receipts Over (Under) Expenditures	\$ (249,302)	\$ (310,977)		
Unencumbered Cash, Beginning	573,182	323,880		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 323,880</u>	<u>\$ 12,903</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Clerk Technology fund**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees collected	\$ 7,483	\$ 7,890
 <u>Expenditures</u>		
	\$ -	\$ -
 Receipts Over (Under) Expenditures	\$ 7,483	\$ 7,890
 Unencumbered Cash, Beginning	-	7,483
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 7,483</u>	<u>\$ 15,373</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Treasurer Technology**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees collected	\$ 7,484	\$ 7,890
 <u>Expenditures</u>		
	\$ -	\$ -
 Receipts Over (Under) Expenditures	\$ 7,484	\$ 7,890
 Unencumbered Cash, Beginning	-	7,484
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 7,484</u>	<u>\$ 15,374</u>



**Sumner County, Kansas****Special Purpose Fund****Bio-Terrorism****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Intergovernmental:				
Federal grant	\$ 21,130	\$ 14,334	\$ 22,104	\$ (7,770)
<b><u>Expenditures</u></b>				
Public Safety:				
Personal services	\$ 3,872	\$ 12,956	\$ 12,150	\$ (806)
Commodities	-	103	103	-
Contractual	12,300	3,900	5,441	1,541
Capital outlay	<u>1,832</u>	<u>9,322</u>	<u>9,707</u>	<u>385</u>
Total expenditures	<u>\$ 18,004</u>	<u>\$ 26,281</u>	<u>\$ 27,401</u>	<u>\$ 1,120</u>
Receipts Over (Under) Expenditures	\$ 3,126	\$ (11,947)		
Unencumbered Cash, Beginning	37,247	40,373		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 40,373</u>	<u>\$ 28,426</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Pan Flu Grant**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
Grant	\$ -	\$ -
<u>Expenditures</u>		
Health	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	9,958	9,958
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 9,958</u>	<u>\$ 9,958</u>

*Exempt from budget per K.S.A. 12-1663*

**Sumner County, Kansas****Special Purpose Fund****Cities Readiness Grant****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		
	2015			Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable
				(Unfavorable)
<u>Receipts</u>				
Intergovernmental:				
Reimbursements	\$ 17,113	\$ 644	\$ 5,000	\$ (4,356)
	<u>\$ 17,113</u>	<u>\$ 644</u>	<u>\$ 5,000</u>	<u>\$ (4,356)</u>
<u>Expenditures</u>				
Health:				
Commodities	\$ 1,914	\$ -	\$ -	\$ -
Contractual	5,000	-	-	-
Capital outlay	10,331	8,067	8,067	-
	<u>\$ 17,245</u>	<u>\$ 8,067</u>	<u>\$ 8,067</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (132)	\$ (7,423)		
Unencumbered Cash, Beginning	10,624	10,492		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	\$ 10,492	\$ 3,069		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**CRI Regional Grant**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Intergovernmental:				
Grant	\$ -	\$ 29,174	\$ 22,264	\$ 6,910
	<u>\$ -</u>	<u>\$ 29,174</u>	<u>\$ 22,264</u>	<u>\$ 6,910</u>
<b><u>Expenditures</u></b>				
Health:				
Personal services	\$ -	\$ 21,350	\$ 16,932	\$ (4,418)
Commodities	-	-	-	-
Contractual	-	5,723	5,332	(391)
Capital outlay	-	1,194	-	(1,194)
Total expenditures	<u>\$ -</u>	<u>\$ 28,267</u>	<u>\$ 22,264</u>	<u>\$ (6,003)</u>
Adjustment for qualifying budget credit	<u>-</u>	<u>-</u>	<u>6,003</u>	<u>6,003</u>
Total expenditures, adjusted	<u>\$ -</u>	<u>\$ 28,267</u>	<u>\$ 28,267</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ 907		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 907</u>		

*Exempt from budget law per K.S.A. 12-16,111.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**SCMR Regional PHEP Grant**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Intergovernmental:				
Grant	\$ -	\$ 8,263	\$ 1,000	\$ 7,263
	<u>\$ -</u>	<u>\$ 8,263</u>	<u>\$ 1,000</u>	<u>\$ 7,263</u>
<b><u>Expenditures</u></b>				
Health:				
Contractual	\$ -	\$ 2,514	\$ 1,000	\$ (1,514)
Capital outlay	-	-	-	-
Total expenditures	<u>\$ -</u>	<u>\$ 2,514</u>	<u>\$ 1,000</u>	<u>\$ (1,514)</u>
Adjustment for qualifying budget credit	-	-	1,514	1,514
Total expenditures, adjusted	<u>\$ -</u>	<u>\$ 2,514</u>	<u>\$ 2,514</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ 5,749		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 5,749</u>		

*Exempt from budget law per K.S.A. 12-16,111.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Auto License Fee**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<u>Receipts</u>		
Taxes	\$ -	\$ -
Fees	207,761	202,335
Miscellaneous	-	-
Reimbursement	<u>34,740</u>	<u>-</u>
Total receipts	<u>\$ 242,501</u>	<u>\$ 202,335</u>
 <u>Expenditures</u>		
General Government		
Personal services	\$ 187,494	\$ 174,104
Commodities	4,746	6,638
Contractual services	10,201	9,351
Capital outlay	390	3,250
Operating transfer to general fund	<u>29,277</u>	<u>39,671</u>
Total expenditures	<u>\$ 232,108</u>	<u>\$ 233,014</u>
 Receipts Over (Under) Expenditures	 \$ 10,393	 \$ (30,679)
 Unencumbered Cash, Beginning	 29,278	 39,671
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ 39,671</u>	 <u>\$ 8,992</u>

*Not subject to budget law per K.S.A. 8-145*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Contingent At-Risk Reserve**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<b><u>Receipts</u></b>		
Reservation of ad-valorem tax from General	\$ 107,732	\$ 144,811
Reservation of ad-valorem tax from Road & Bridge	73,670	106,379
Reservation of ad-valorem tax from Special Bridge	1,484	1,610
Reservation of ad-valorem tax from 4-H Club	116	132
Reservation of ad-valorem tax from Fair Assoc	145	154
Reservation of ad-valorem tax from Fair	175	199
Reservation of ad-valorem tax from Conservation	950	1,080
Reservation of ad-valorem tax from Election	8,302	9,195
Reservation of ad-valorem tax from Noxious Weed	3,870	4,520
Reservation of ad-valorem tax from Employee Benefit	128,254	124,019
Reservation of ad-valorem tax from Extension Council	6,605	7,354
Reservation of ad-valorem tax from Appraisers Cost	14,422	18,742
Reservation of ad-valorem tax from Service for Elderly	5,063	5,953
Reservation of ad-valorem tax from Bond & Interest	59,724	62,323
Reservation of ad-valorem tax from Capital Improvements	-	1,213
Total receipts	<u>\$ 410,512</u>	<u>\$ 487,684</u>
<b><u>Expenditures</u></b>		
Reimbursements	<u>\$ -</u>	<u>\$ -</u>
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
 Receipts Over (Under) Expenditures	 \$ 410,512	 \$ 487,684
 Unencumbered Cash, Beginning	 805,849	 1,216,361
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ 1,216,361</u>	 <u>\$ 1,704,045</u>

**Sumner County, Kansas****Bond and Interest Fund****Bond and Interest****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes				
Ad valorem tax	\$ 1,410,462	\$ 1,346,575	\$ 1,281,679	\$ 64,896
Less Contingent at-risk reserve	(59,724)	(62,323)	-	(62,323)
Delinquent tax	11,480	18,784	6,849	11,935
Motor vehicle tax	33,406	144,939	143,656	1,283
Recreational vehicle tax	636	2,893	2,552	341
Commercial vehicle tax	816	4,106	-	4,106
16/20M truck tax	2,107	1,676	7,101	(5,425)
Interest income	733	267	-	267
Total receipts	<u>\$ 1,399,916</u>	<u>\$ 1,456,917</u>	<u>\$ 1,441,837</u>	<u>\$ 15,080</u>
<b><u>Expenditures</u></b>				
Debt Service				
Principal	\$ 832,806	\$ 1,020,833	\$ 1,020,832	\$ (1)
Interest	552,868	400,258	400,258	-
Other	-	-	49,001	49,001
Total expenditures	<u>\$ 1,385,674</u>	<u>\$ 1,421,091</u>	<u>\$ 1,470,091</u>	<u>\$ 49,000</u>
Receipts Over (Under) Expenditures	\$ 14,242	\$ 35,826		
Unencumbered Cash, Beginning	21,258	35,500		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 35,500</u>	<u>\$ 71,326</u>		



**Sumner County, Kansas****Bond and Interest Fund****Slate Valley Sewer****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Other revenue:				
Collections	\$ 16,632	\$ 16,631	\$ 16,000	\$ 631
Total receipts	<u>\$ 16,632</u>	<u>\$ 16,631</u>	<u>\$ 16,000</u>	<u>\$ 631</u>
<b><u>Expenditures</u></b>				
Debt Service:				
Bond principal	\$ 9,711	\$ 9,976	\$ 9,994	\$ 18
Bond interest	3,434	3,169	12,006	8,837
Other costs	<u>1,735</u>	<u>603</u>	<u>-</u>	<u>(603)</u>
Total expenditures	<u>\$ 14,880</u>	<u>\$ 13,748</u>	<u>\$ 22,000</u>	<u>\$ 8,252</u>
Receipts Over (Under) Expenditures	\$ 1,752	\$ 2,883		
Unencumbered Cash, Beginning	14,777	16,529		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 16,529</u>	<u>\$ 19,412</u>		

**Sumner County, Kansas****Bond and Interest****Greenfield Improvement District Bond & Interest****Schedule of Receipts & Expenditures - Actual****Regulatory Basis***For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<b><u>Receipts</u></b>				
Special assessments	\$ 19,529	\$ 12,500	\$ 12,932	\$ (432)
Reimbursement	160	-	-	-
Total receipts	<u>\$ 19,689</u>	<u>\$ 12,500</u>	<u>\$ 12,932</u>	<u>\$ (432)</u>
<b><u>Expenditures</u></b>				
Debt Service				
Payment on temporary note	\$ 19,689	\$ -	\$ -	\$ -
Principal - GO Bonds	-	7,000	7,000	-
Interest - GO Bonds	-	5,931	5,932	1
Cost of issuance	-	-	-	-
Total expenditures	<u>\$ 19,689</u>	<u>\$ 12,931</u>	<u>\$ 12,932</u>	<u>\$ 1</u>
		-		
Receipts Over (Under) Expenditures	\$ -	\$ (431)		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ (431)</u>		

**Sumner County, Kansas**  
**Capital Project Fund**  
**Road Bond Series 2014-1**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<u>Receipts</u>		
Bond proceeds	\$ -	\$ -
Bond premium	-	-
Total receipts	<u>\$ -</u>	<u>\$ -</u>
 <u>Expenditures</u>		
Contractual	\$ -	\$ -
Capital outlay		
Oliver Road	25,091	-
Cost of issuance	-	-
Total expenditures	<u>\$ 25,091</u>	<u>\$ -</u>
		-
Receipts Over (Under) Expenditures	\$ (25,091)	\$ -
 Unencumbered Cash, Beginning	242,848	541,094
 Prior Year Cancelled Encumbrances	<u>323,337</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ 541,094</u>	<u>\$ 541,094</u>

**Sumner County, Kansas**  
**Capital Project Fund**  
**Greenfield Improvement District**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	2015 <u>Actual</u>	2016 <u>Actual</u>
<u>Receipts</u>		
Sale of GO bonds	\$ 146,000	\$ -
Total receipts	<u>\$ 146,000</u>	<u>\$ -</u>
 <u>Expenditures</u>		
Debt Service		
Principal - temporary note	\$ 136,310	\$ -
Interest - temporary note	649	-
Cost of issuance	<u>8,303</u>	<u>-</u>
Total expenditures	<u>\$ 145,262</u>	<u>\$ -</u>
		-
Receipts Over (Under) Expenditures	\$ 738	\$ -
 Unencumbered Cash, Beginning	160	898
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u><u>\$ 898</u></u>	<u><u>\$ 898</u></u>

**Sumner County, Kansas****Business Fund****Self-Insured Medical Plan****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Payment from County to third party administrator	\$ 2,343,280	\$ 2,144,321	\$ 2,308,612	\$ (164,291)
Additional assessments	347,449	78,543	-	78,543
Reinsurance reimbursement	333,839	120,191	-	120,191
Total receipts	<u>\$ 3,024,568</u>	<u>\$ 2,343,055</u>	<u>\$ 2,308,612</u>	<u>\$ 34,443</u>
<b><u>Expenditures</u></b>				
Fixed costs:				
Administration fee	\$ 3,200	\$ 3,200	\$ -	\$ (3,200)
Claims fee	90,468	95,264	-	(95,264)
PPO/UR fee	22,996	24,291	-	(24,291)
Dental fee	150,953	107,462	-	(107,462)
Vision fee	30,710	31,314	-	(31,314)
Specific premium	418,570	459,094	-	(459,094)
Aggregate premium	11,435	11,746	-	(11,746)
ACA transitional reinsurance fee	14,831	9,698	-	(9,698)
Claims paid	<u>1,959,432</u>	<u>1,724,882</u>	<u>2,400,000</u>	<u>675,118</u>
Total expenditures	<u>\$ 2,702,595</u>	<u>\$ 2,466,951</u>	<u>\$ 2,400,000</u>	<u>\$ (66,951)</u>
Adjustment for qualifying budget credit	-	-	120,191	120,191
Total expenditures, adjusted	<u>\$ 2,702,595</u>	<u>\$ 2,466,951</u>	<u>\$ 2,520,191</u>	<u>\$ 53,240</u>
Receipts Over (Under) Expenditures	\$ 321,973	\$ (123,896)	-	-
Unencumbered Cash, Beginning	91,388	413,361	-	-
Prior Year Cancelled Encumbrances	-	-	-	-
Unencumbered Cash, Ending	<u>\$ 413,361</u>	<u>\$ 289,465</u>	-	-

**Sumner County, Kansas**  
**Trust Fund**  
**Prosecuting Attorney Trainee Fund**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2016*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

		2016		Variance
	2015			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Fees	\$ 7,410	\$ 7,773	\$ 6,000	\$ 1,773
<u>Expenditures</u>				
Commodities	\$ 130	\$ -	\$ -	\$ -
Contractual	4,422	6,402	6,000	(402)
Total expenditures	<u>\$ 4,552</u>	<u>\$ 6,402</u>	<u>\$ 6,000</u>	<u>\$ (402)</u>
Receipts Over (Under) Expenditures	\$ 2,858	\$ 1,371	\$ -	\$ 1,371
Unencumbered Cash, Beginning	50,325	53,183		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 53,183</u>	<u>\$ 54,554</u>		

**Sumner County, Kansas**  
**Agency Funds**  
**Summary of Receipts and Disbursements**  
**Regulatory Basis**  
*For the Year Ended December 31, 2016*

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
County Clerk				
Fish and Game Licenses	\$ 5,188	\$ 1,451	\$ 1,525	\$ 5,114
County Treasurer:				
Motor vehicle fees and sales tax collections				
Division of vehicles	\$ 2,718	\$ 1,854,554	\$ 1,837,328	\$ 19,944
Sales tax collection	60,448	809,619	752,480	117,587
	<u>\$ 63,166</u>	<u>\$ 2,664,173</u>	<u>\$ 2,589,808</u>	<u>\$ 137,531</u>
Division of Vehicles Drivers License and SRS	\$ 1,534	\$ 95,629	\$ 94,707	\$ 2,456
Unclaimed monies	\$ 1,239	\$ -	\$ 1,239	\$ -
Tax Collections				
Special City County Highway	\$ -	\$ 906,012	\$ 906,012	\$ -
Mineral tax	-	28,597	28,597	-
Recreational vehicle tax	1,683	59,748	59,491	1,940
Recreational vehicle tax interest	2	-	-	2
Cash long (short)	(575)	44,896	44,833	(512)
Motor vehicle tax	112,648	3,086,214	3,088,031	110,831
Motor vehicle tax interest	115	-	-	115
Real estate redemption	200,252	731,193	716,502	214,943
Delinquent personal prop tax: Court	14,897	106,493	111,339	10,051
Current tax	22,218,025	38,758,800	37,996,728	22,980,097
Taxes in suspension	60,452	162,934	180,717	42,669
Taxes in escrow	20,583	28,042	27,564	21,061
Commercial vehicle tax	85	83,620	83,606	99
In lieu of tax - wind farm	-	375,000	375,000	-
Oil/Gas valuation depletion	407,501	-	184,883	222,618
Undistributed funds	139,091	-	-	139,091
	<u>\$ 23,174,759</u>	<u>\$ 44,371,549</u>	<u>\$ 43,803,303</u>	<u>\$ 23,743,005</u>
Taxing District Accounts				
State Educational Building	\$ -	\$ 270,141	\$ 270,141	\$ 0
State Institutional Building	-	135,070	135,070	-
Peck Improvement District	11,925	91,547	64,688	38,784
Suppesville Sewer District	(89)	3,779	2,473	1,217
Townships	-	3,458,408	3,458,408	-
Cemeteries	1,187	243,589	242,939	1,837
Misc districts	40	1,040,904	1,040,939	5
Cities	-	8,896,141	8,896,141	-
School districts	-	16,101,283	16,101,283	-
	<u>\$ 13,063</u>	<u>\$ 30,240,862</u>	<u>\$ 30,212,082</u>	<u>\$ 41,843</u>
Total County Treasurer Agency Funds	<u>\$ 23,253,761</u>	<u>\$ 77,372,213</u>	<u>\$ 76,701,139</u>	<u>\$ 23,924,835</u>
District Court	\$ 134,060	\$ 1,772,574	\$ 1,872,934	\$ 33,700
Law Library	74,781	36,129	23,413	87,497
Sheriff's Inmate & Commissary	19,499	443,094	442,740	19,853
Total Agency Funds	<u>\$ 23,487,289</u>	<u>\$ 79,625,461</u>	<u>\$ 79,041,751</u>	<u>\$ 24,070,999</u>